

PUBLIC CHAPTER NO. 256

HOUSE BILL NO. 1474

By Representative Fitzhugh

Substituted for: Senate Bill No. 2064

By Senators McNally, Henry

AN ACT to amend Tennessee Code Annotated, Section 67-5-1501, relative to hearing fees on certain withdrawn or settled property tax appeals.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-1501(d), is amended by deleting the following sentence:

No hearing costs shall be assessed for any appeal which has been withdrawn or for which the parties have agreed to settlement of the appeal prior to a hearing.

and by substituting instead the following:

No hearing costs shall be assessed for any appeal which has been withdrawn or for which the parties have agreed to settlement of the appeal prior to a hearing, but additional processing costs may be assessed as follows:

(1) All the amount otherwise due as hearing costs shall be assessed as additional processing costs if the notice of hearing so states and the appeal is withdrawn or settled within seven (7) days of any scheduled hearing on the merits, unless any party requests postponement of the hearing within fourteen (14) days after the notice of hearing is sent. The board shall reserve and only utilize this procedure for instances where there is a reasonable cause to anticipate that a party may unreasonably delay requesting withdrawal or settlement.

(2) In any circumstance other than (1) above, additional processing costs in the amount of ten dollars (\$10) shall be due if an appeal is settled.

In any appeal of a local assessment where the taxpayer is required to file directly with the board, and for which there is no right of first hearing before the county board of equalization, no hearing costs shall be assessed at the first level of hearing, before the hearing officer or administrative judge sitting alone.

SECTION 2. This act shall take effect on becoming law, the public welfare requiring it.

PASSED: May 10, 2007



JIMMY NAIFEH, SPEAKER
HOUSE OF REPRESENTATIVES



RON RAMSEY
SPEAKER OF THE SENATE

APPROVED this 24th day of May 2007



PHIL BREDESEN, GOVERNOR